

# **EXHIBIT B**

**SHAPES**  
**ACTIVITY BREAKDOWN**  
**MARCH 31, 2008 - AUGUST 8, 2008**

<b>ACTIVITY</b>	<b>TIME SPENT</b>	<b>FEE INCURRED</b>
Asset Sales	10.4	\$4,482.00
Claims Review & Analysis	27.5	\$10,314.00
Committee Matters	7.7	\$2,579.50
DIP Financing	2.6	\$988.50
Discovery	0.4	\$90.00
Executory Contracts	0.6	\$261.00
Fee Application	6.8	\$1,008.50
Financing	55.7	\$22,383.50
General	360.5	\$120,542.00
Meetings & Hearings	127.0	\$52,814.50
Motions & Applications	120.8	\$38,199.00
Plan & Disclosure Statement	282.5	\$115,319.00
Pleadings	64.2	\$17,976.00
<b>TOTAL</b>	1066.7	\$386,957.50

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## Selection Criteria

Slip.Date 8/1/2008 - 8/8/2008  
 Clie.Selection Include: Shapes-CC  
 Slip.Slip Type Time

Slip ID	Dates and Time	Status	Attorney Activity Client Reference	Units	Rate	Slip Value
179483	8/1/2008	TIME	CEM Fee Application Shapes-CC	0.50	225.00	112.50
	WIP					
	Office conference with J. Moore regarding time. (.2) ; Office conference with D. Lieberman regarding fee application. (.3)					
179488	8/1/2008	TIME	JBM Fee Application Shapes-CC	0.50	95.00	47.50
	WIP					
	Conference with D. Lieberman and C. Mitchell regarding fee application preparation. (.2) ; Begin preparation of time regarding same. (.3)					
179504	8/1/2008	TIME	ADH Plan&Disclosure Statement Shapes-CC	1.50	435.00	652.50
	WIP					
	Office conferences with D. Lieberman regarding closing delay, implementation, and related issues. (.7) ; Review and revise memo to Committee, and review documents. (.8)					
179503	8/1/2008	TIME	ADH Motions&Applications Shapes-CC	0.30	435.00	130.50
	WIP					
	Review of pleadings filed with Bankruptcy Court.					
179492	8/1/2008	TIME	DHL General Shapes-CC	1.00	350.00	350.00
	WIP					
	Email exchange with M. Felger regarding closing documents. (.2) ; Preparation of Trust contacts. (.3) ; Meeting with J. Moore regarding early September fee application. (.1) ; Drafting - email to Committee. (.4)					
179482	8/1/2008	TIME	CEM Motions&Applications Shapes-CC	0.20	225.00	45.00
	WIP					
	Review docket and forward to D. Lieberman.					
179484	8/4/2008	TIME	CEM Motions&Applications Shapes-CC	0.20	225.00	45.00
	WIP					
	Review docket and forward to D. Lieberman.					
179485	8/4/2008	TIME	CEM Fee Application Shapes-CC	1.20	225.00	270.00
	WIP					
	Review time in preparation for fee application.					
179506	8/4/2008	TIME	ADH General Shapes-CC	0.30	435.00	130.50
	WIP					
	Follow-up on fee statements.					

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Slip ID	Dates and Time	Attorney Activity	Units	Rate	Slip Value
Status	Description	Client Reference			
179505	TIME	ADH	2.10	435.00	913.50
8/4/2008		Plan&Disclosure Statement			
WIP		Shapes-CC			
	Emails with H. Konicov regarding performace, closing date, cushion and other related issues. (.5) ; Follow-up with D. Lieberman regarding same. (.4) ; Follow-up with D. Lieberman regarding plan administration agreement. (.3) ; Emails with Committee members regarding status and projected closing date. (.6) ; Receive and review extension letter. (.3)				
179493	TIME	DHL	0.30	350.00	105.00
8/4/2008		General			
WIP		Shapes-CC			
	Emails to M. Felger, S. Sass, D. Platt regarding closing, plan administration agreement.				
179497	TIME	JDD	0.20	275.00	55.00
8/5/2008		Meetings & Hearings			
WIP		Shapes-CC			
	Meeting with C. Mitchell regarding fee application and assembly of documents for same.				
179507	TIME	ADH	1.20	435.00	522.00
8/5/2008		Meetings & Hearings			
WIP		Shapes-CC			
	Review confirmation transcript.				
179498	TIME	JDD	3.60	275.00	990.00
8/5/2008		Motions&Applications			
WIP		Shapes-CC			
	Begin draft of fee application.				
179508	TIME	ADH	0.50	435.00	217.50
8/5/2008		General			
WIP		Shapes-CC			
	Prepare bills.				
179509	TIME	ADH	0.90	435.00	391.50
8/5/2008		Plan&Disclosure Statement			
WIP		Shapes-CC			
	Emails with H. Konicov regarding closing and cap. (.3) ; Receive and review cap projection/analysis. (.6)				
179494	TIME	DHL	0.30	350.00	105.00
8/5/2008		General			
WIP		Shapes-CC			
	Email to S. Sass regarding closing. (.2) ; Email to A. Halperin regarding professionals involved in transaction. (.1)				
179489	TIME	JBM	0.60	95.00	57.00
8/5/2008		General			
WIP		Shapes-CC			
	Begin preparation of monthly fee statement.				
179486	TIME	CEM	0.20	225.00	45.00
8/5/2008		Motions&Applications			
WIP		Shapes-CC			
	Review docket and forward to D. Lieberman.				
179511	TIME	ADH	2.30	435.00	1000.50
8/6/2008		Plan&Disclosure Statement			
WIP		Shapes-CC			
	Follow-up on Trust set up, escrow account, transfer logistics and related issues necessary to go effective. (1.3) ; Office conferences with D. Lieberman regarding				

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Slip ID	Dates and Time	Attorney Activity	Units	Rate	Slip Value
Status	Description	Client Reference			
	closing and tasks. (.4) ; Follow-up with S. Sass regarding same. (.4) ; Emails with M. Felger and A. Brody regarding closing issues. (.2)				
179499	TIME	JDD	0.50	275.00	137.50
8/6/2008		Meetings & Hearings			
WIP		Shapes-CC			
	Coordinate with J. Moore regarding charts in support of fee application. (.2) ; Conferences with A. Halperin (.1) and D. Lieberman regarding same. (.2)				
179500	TIME	JDD	8.00	275.00	2200.00
8/6/2008		Motions&Applications			
WIP		Shapes-CC			
	Begin review of docket and pleadings for background to fee application. (2.2) ; Review NJ standards for fee applications and incorporate law into draft. (1.5) ; Begin draft of fee application. (4.3)				
179510	TIME	ADH	1.40	435.00	609.00
8/6/2008		Motions&Applications			
WIP		Shapes-CC			
	Review time records, and prepare bill. (.5) ; Work on fee application. (.6) ; Discuss same with J. Dyas. (.3)				
179490	TIME	JBM	1.10	95.00	104.50
8/6/2008		Fee Application			
WIP		Shapes-CC			
	Preparation of time for fee application. (.3) ; Continue work on monthly fee statement. (.8)				
179487	TIME	CEM	0.20	225.00	45.00
8/6/2008		Motions&Applications			
WIP		Shapes-CC			
	Review docket and forward to D. Lieberman.				
179495	TIME	DHL	1.50	350.00	525.00
8/6/2008		General			
WIP		Shapes-CC			
	Placed call to A. Halperin and S. Sass regarding plan administration and bank account. (.5) ; Email to A. Halperin regarding same. (.1) ; Placed calls (2x) to S. Sass. (.4) ; Emails to M. Felger with plan administration, tax ID query. (.2) ; Placed call to A. Brody regarding closing. (.2) ; Meeting with A. Halperin regarding Trust issues. (.1)				
179513	TIME	ADH	0.40	435.00	174.00
8/7/2008		General			
WIP		Shapes-CC			
	Emails with D. Lieberman regarding delay and reasons. (.2) ; Follow-up with D. Lieberman and H. Konicov. (.2)				
179515	TIME	DHL	1.20	350.00	420.00
8/7/2008		General			
WIP		Shapes-CC			
	Placed call to S. Sass. (.2) ; Emails to S. Sass and from T. Britt. (.3) ; Meeting with A. Halperin regarding closing. (.6) ; Meeting with J. Moore regarding fee application. (.1)				
179514	TIME	JBM	0.70	95.00	66.50
8/7/2008		Fee Application			
WIP		Shapes-CC			
	Conference with A. Halperin regarding fee application issues. (.2) ; Update time on fee application and work				

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Slip ID Dates and Time Status Description	Attorney Activity Client Reference	Units	Rate	Slip Value
on exhibits. (.5)				
179516 TIME 8/7/2008 WIP Placed call to T. Britt regarding Trust account. (.1) ; Emails to A. Brody and M. Felger, WIlmington Trust regarding wire. (.4) ; Emails to and from M. Felger, I. Volkov and H. Konicov regarding closing. (.6)	DHL General Shapes-CC	1.10	350.00	385.00
179502 TIME 8/7/2008 WIP Discussions with D. Lieberman regarding background to fee application on various issues from time entries.	JDD Meetings & Hearings Shapes-CC	0.20	275.00	55.00
179512 TIME 8/7/2008 WIP Follow-up on escrow, accounts, wire instructions, etc., necessary for closing. (.5) ; Office conferences with D. Lieberman regarding same. (.3) ; Review and finalize fee statement. (.3)	ADH Motions&Applications Shapes-CC	1.10	435.00	478.50
179501 TIME 8/7/2008 WIP Review docket and various entries in preparation for finalization of fee application. (1.5) ; Review time records for duration of compensation period. (2.0) ; Complete initial draft of fee application. (4.7)	JDD Motions&Applications Shapes-CC	8.20	275.00	2255.00
179496 TIME 8/7/2008 WIP Review docket and forward to D. Lieberman.	CEM Motions&Applications Shapes-CC	0.20	225.00	45.00
179491 TIME 8/7/2008 WIP Continued preparation of and finalize and email monthly fee statement to counsel for filing.	JBM Fee Application Shapes-CC	2.00	95.00	190.00
179517 TIME 8/8/2008 WIP Update fee application for revised closing date and emails with A. Halperin regarding same. (.5); Review charts. (.3)	JDD Motions&Applications Shapes-CC	0.80	275.00	220.00
179534 TIME 8/8/2008 WIP Follow-up with D. Lieberman regarding closing issues and fee application. (.8) ; Review Cozen fee statement. (.3) ;	ADH Motions&Applications Shapes-CC	1.10	435.00	478.50
179535 TIME 8/8/2008 WIP Review J. H. Cohn Cohn emails regarding funding and effective date, and follow-up with H. Konicov and D. Lieberman. (.3) ; Emails with M. Felger regarding closing. (.2) ; Telephone calls with S. Sass regarding anticipated closing and preparation for same. (.5)	ADH Plan&Disclosure Statement Shapes-CC	1.00	435.00	435.00

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Slip ID	Dates and Time	Attorney Activity	Units	Rate	Slip Value
Status	Description	Client Reference			
179536	TIME	ADH	0.70	435.00	304.50
8/8/2008		General			
WIP		Shapes-CC			
	Emails with Committee members regarding status, and respond to inquiries.				
179537	TIME	DHL	1.20	350.00	420.00
8/8/2008		General			
WIP		Shapes-CC			
	Emails regarding Trust account, funding, etc. (.4) ; Review and revisions to fee application. (.8)				
179538	TIME	DHL	0.50	350.00	175.00
8/8/2008		General			
WIP		Shapes-CC			
	Exchange of emailswith M. Felger, Wilmington Trust, S. Sass.				
179539	TIME	DHL	0.40	350.00	140.00
8/8/2008		General			
WIP		Shapes-CC			
	Drafting of memo to Committee.				
Grand Total					
		Billable	51.40		16048.50
		Unbillable	0.00		0.00
		Total	51.40		16048.50